## NOTIFICATION.

No. Fl. 2316—S.T. 8-50-4, dated Bangalore, 13th June 1950.

The following draft of further amendments to the Mysore Sales Tax Rules, 1948, which it is proposed to make in exercise of the powers conferred by section 25 of the Mysore Sales Tax Act, 1948, (Mysore Act No. XLVI of 1948), are hereby published for the information of all persons likely to be affected thereby, as required by sub-section (4) of the said section.

Notice is hereby given that the draft will be taken into consideration after four weeks from the date of publication of this notification in the official Gazette.

Objections or suggestions, if any, to the said draft may be forwarded to the Legal Remembrancer and Secretary to Government, Law Department, Public Offices, Bangalore, so as to reach him within the aforesaid period.

**Draft Amendment.**

In the Mysore Sales Tax Rules, 1948,—

1. To rule 5, the following provisos shall be added, namely :—

"Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949 and ending with the 31st day of March 1950 a licensee's liability to pay any final fee for that year shall be fixed on the average of the turnover for a full year of twelve months based on the actual turnover for the nine months in that year but the fee payable shall be on the actual turnover for nine months at the rate applicable to the turnover for a full year of twelve months fixed as above.

*Illustrations.*—(*a*) "A" is a licensee with a turnover of less than Rs. 7,500 for nine months in the year 1949-50. His *pro rata* turnover for twelve months will not exceed Rs. 10,000. Hence, he will not be liable to pay any final license fee for that year.

(*b*) "A" is a cotton dealer with a turnover of Rs. 7,500 for nine months in 1949-50. The *pro rata* turnover for twelve months will be Rs. 10,000. The amount of fee payable by "A" for 1949-50 will be Rs. 75×7,500/10,000 or Rs. 56-4-0. But the renewal fee for 1950-51 will be Rs. 75.

(*c*) If, in the above case, "A" has a turnover of Rs. 18,000 for nine months in 1949-50 his liability to pay final fee is to be fixed on a turnover of Rs. 24,000, and the fee payable by him for that year will be $\frac{3}{4}$ of 150 or Rs. 112-8-0. The renewal fee for 1950-51 will be Rs. 150.

(*d*) Again, in the above case, if "A" has a turnover of Rs. 78,000 for nine months in 1949-50, his liability to pay final fee for that year will be at the rate applicable to a turnover of Rs. 1,04,000. The fee payable by him for that year will be $\frac{3}{4}$ of 250 or Rs. 187-8-0. The renewal fee for 1950-51 will be Rs. 250.

(*e*) Further again, in the above case, if the turnover of "A" for nine months in 1949-50 is Rs. 9,90,000 his liability to pay final fee will be at the rate applicable to the turnover of Rs. 13,20,000. But the fee payable by him for that year will be limited to Rs. 1,000. The renewal fee for 1950-51 will also be Rs. 1,000.

Provided also that in respect of the year 1950-51 commencing on the 1st day of April 1950 and ending with the 31st day of March 1951, a licensee's liability to pay any fee for the grant or renewal of a license shall be fixed *pro rata* on the average of the turnover for a full year of twelve months based on the actual turnover for the nine months in the year 1949-50. The fee payable shall be on the turnover for a full year of twelve months fixed as above."

2. To Rule 13, the following proviso shall be added, namely :—

"Provided that in respect of the year 1950-51 commencing on the 1st day of April 1950 and ending with the 31st day of March 1951, a dealer's liability to pay any tax for that year shall be fixed *pro rata* on the average of the turnover for a full year of twelve months based on the turnover for final assessment for the year 1949-50 and the tax thus payable shall be recovered in quarterly instalments."

3. To Rule 14, the following proviso shall be added, namely :—

"Provided that in respect of the year 1950-51 commencing on the 1st day of April 1950 and ending with the 31st day of March 1951, a dealer's liability to pay any tax for that year shall be fixed *pro rata* on the average of the turnover for a full year of twelve months based on the turnover for final assessment for the year 1949-50, the tax thus payable being recovered in quarterly instalments."

4. To Rule 16, the following provisos shall be added, namely :—

"Provided that in respect of the year 1950-51 commencing on the 1st day of April 1950 and ending with the 31st day of March 1951, if the notice aforesaid has been issued to the dealer before the date of final publication of these Rules, it shall be deemed to have been lawfully issued and the tax payable for the four quarters shall be deemed to have been lawfully fixed.

Provided also that, if no such notice has been issued to the dealer before the date of final publication of these rules, the assessing authority shall issue a notice to him in Form VIII-2 for the four quarters of the year."

5. In Rule 17—

1. To sub-rule (2), the following proviso shall be added, namely :—

"Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949, and ending with the 31st March 1950, a dealer's liability to pay any final tax for that year shall be fixed *pro-rata* on the average of the turnover for the year of twelve months based on the actual turnover for the nine months in that year but the tax payable shall be on the actual turnover for nine months in that year."

2. To sub-rule (3) the following proviso shall be added, namely :—

"Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949 and ending with the 31st March 1950, a dealer's liability to pay any final tax for that year shall be fixed *pro-rata* on the average of the turnover for a full year of twelve months based on the actual turnover for the nine months in the year 1949-50, but the tax payable shall be on the actual turnover for nine months in that year."

3. After the proviso to clause (a) of sub-rule (4), the following proviso shall be added, namely :—

"Provided also that in respect of the year 1950-51 the assessing authority shall make provisional assessment for the four quarters of the year and for this purpose the dealer's liability to pay any tax shall be fixed on the average of the turnover for a full year based on the turnover for final assessment for the year 1949-50."

4. After the third proviso to sub-rule (4), the following provisos shall be added, namely :—

(iv) Provided that in respect of the year 1950-51, commencing on the 1st day of April 1950, and ending with the 31st day of March 1951, if the notice aforesaid has been issued to the dealer before the date of final publication of these Rules, it shall be deemed to have been lawfully issued and the tax payable for the four quarters shall be deemed to have been lawfully fixed.

(v) Provided also that if no such notice has been issued to the dealer before the date of final publication of these rules, the assessing authority shall issue a notice to him in form VIII-2 for the four quarters of the year.

(vi) Provided further that in respect of the year beginning on the 1st day of April 1951, he shall continue to pay tax as in the last quarter of the preceding year."

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,

*Legal Remembrancer and*
*Secretary to Government,*
*Law Department.*

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